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6 Attorneys for Benchmark Post, Inc., Debtor and  
7 Debtor in Possession

8  
9 **UNITED STATES BANKRUPTCY COURT**  
10 **CENTRAL DISTRICT OF CALIFORNIA**  
11 **LOS ANGELES DIVISION**

12 In re  
13 BENCHMARK POST, INC.,  
14 Debtor.

Case No. 2:17-bk-15568-BR

Chapter 11

**EMERGENCY "FIRST DAY" MOTION**  
**FOR ORDER DIRECTING JOINT**  
**ADMINISTRATION OF RELATED**  
**CASES; MEMORANDUM OF POINTS**  
**AND AUTHORITIES**

[Omnibus Declaration of Pedro Jimenez filed  
concurrently herewith]

Date: [To be set]  
Time: [To be set]  
Place: U.S. Bankruptcy Court  
Courtroom 1668  
255 East Temple Street  
Los Angeles, CA 90012

**SulmeyerKupetz, A Professional Corporation**  
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1 **TO THE HONORABLE BARRY RUSSELL, UNITED STATES BANKRUPTCY JUDGE;**  
2 **THE OFFICE OF THE UNITED STATES TRUSTEE; AND ALL OTHER INTERESTED**  
3 **PARTIES:**

4 **EMERGENCY MOTION AND NEED FOR EMERGENCY RELIEF**

5 Benchmark Post, Inc., the debtor and debtor in possession in the above-captioned case  
6 ("Benchmark Post" or the "Debtor"), respectfully requests an order directing this case to be jointly  
7 administered with the chapter 11 case of its affiliate, Benchmark Sound Services, Inc.  
8 ("Benchmark Sound"), which case is also pending before this Court, as case number 2:17-bk-  
9 15570-BR. (Benchmark Sound has also filed an identical motion in its case.) Benchmark Post  
10 and Benchmark Sound (collectively, the "Benchmark Debtors") request that their cases be treated  
11 as a single case for administrative purposes only, and do not request substantive consolidation of  
12 their cases at this time.

13 The Benchmark Debtors request this relief on an emergency basis because keeping the  
14 bankruptcy cases of the Benchmark Debtors separately administered for the time it would take for  
15 this Motion to be heard on regular notice would likely result in the Benchmark Debtors filing  
16 numerous duplicative pleadings in both cases, thereby resulting in unnecessary and avoidable, yet  
17 potentially significant, administrative costs. Moreover, the Debtor concurrently is filing several  
18 other "first day" motions requiring a hearing on an emergency basis and it only makes sense to  
19 schedule the hearing on the present Motion for the same date and time in the interests of efficiency  
20 and conservation of limited estate and judicial resources.

21 The Benchmark Debtors respectfully request that joint administration of their estates  
22 include, subject to further order of the Court:

23 (a) the use of joint pleadings docket (i.e., the docket established for the case of  
24 Benchmark Post, Inc., Case No. 2:17-bk-15568-BR) for the filing of pleadings and the lodging  
25 and entry of orders, judgments, and related documents (but excluding schedules of assets and  
26 liabilities, statements of financial affairs, Proofs of Claim, requests for payment of administrative  
27 expenses, and the notice of joint administration);

28 (b) the use of a joint pleadings caption;

(c) combined notices to creditors and other parties in interest.

With respect to the joint pleadings docket, the Benchmark Debtors propose that the docket be maintained in Benchmark Post's bankruptcy case. With respect to the joint pleadings caption, the Benchmark Debtors propose to use the case caption attached hereto as **Exhibit 1**. The Benchmark Debtors further request that the Court direct the Clerk of the Court to place a notation in the docket maintained for each of the Benchmark Debtors cases to reflect that their cases are being jointly administered.

This motion is brought in accordance with Federal Rule of Bankruptcy Procedure 1015(b) and Local Bankruptcy Rules 1015-1(b) and 9075-1(a), and is made on the ground that joint administration of the cases is appropriate because it will alleviate the necessity for duplicate papers, notices and proceedings before the Court, and thereby minimize costs and ease the administrative burden for the estates, the Court, and interested parties. The Benchmark Debtors comprise a single business enterprise, are co-obligors on multiple debts, and anticipate that any plan of reorganization will be a joint plan between them.

This motion is based on the attached Memorandum of Points and Authorities, the supporting exhibit(s) attached hereto, the separately filed Omnibus Declaration of Pedro Jimenez, the arguments of counsel to be made at the hearing on the Motion, and all other admissible evidence properly before the Court.

**WHEREFORE**, the Debtor respectfully requests that the Court enter an order:

1. Directing the joint administration of the Benchmark Debtors' Chapter 11 cases as requested herein; and
2. Granting such other relief as the Court deems just and proper.

1 DATED: May 5, 2017

Respectfully submitted,

2 **SulmeyerKupetz**  
3 A Professional Corporation

4  
5 By: /s/ Jason D. Balitzer

6 David S. Kupetz  
7 Jason D. Balitzer  
8 Attorneys for Benchmark Post, Inc., Debtor and  
9 Debtor in Possession  
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**MEMORANDUM OF POINTS AND AUTHORITIES**

**I.**

**INTRODUCTION/BACKGROUND**

Benchmark Post, Inc. ("Benchmark Post" or the "Debtor") and Benchmark Sound Services, Inc. ("Benchmark Sound") together form an enterprise ("Benchmark") that provides post-production audio services for feature films, television, video games, and motion picture advertising. Benchmark's clients include, among others, major motion picture studios, independent filmmakers, video game companies, and broadcast television content creators.

On May 5, 2017 (the "Petition Date"), Benchmark Post and Benchmark Sound (together, the "Benchmark Debtors") filed voluntary petitions under Chapter 11 of the United States Bankruptcy Code. The Debtor continues to operate its business and manage its affairs as a debtor and debtor in possession.

Benchmark Post and Benchmark Sound together form a single enterprise. Benchmark Sound was the first company established in this enterprise, and its business revolved around a service agreement with Universal Studios. All payroll was run through Benchmark Sound. Benchmark Post was later established to handle non-Universal business. After Benchmark Sound's service agreement with Universal Studios was terminated in 2015, Benchmark Post became the sole service provider to Benchmark clients. Nonetheless, all payroll remained with Benchmark Sound. Presently, Benchmark Post has the right to all Benchmark receivables and is the company with which Benchmark clients contract, but it has no employees. Payroll is still run through Benchmark Sound. Since the Benchmark Debtors form a single enterprise and share many of the same creditors, joint administration of their cases is sensible and appropriate.

**II.**

**JOINT ADMINISTRATION OF THE BENCHMARK DEBTORS' CASES IS  
APPROPRIATE AND NECESSARY TO PROMOTE EFFICIENT AND ECONOMICAL  
ADMINISTRATION OF THE BENCHMARK DEBTORS' ESTATES**

Federal Rules of Bankruptcy Procedure 1015(b) authorizes the Court to order joint administration of cases involving two or more related debtors. *See* Fed. R. Bankr. P. 1015(b).

1 Specifically, Rule 1015 provides, in relevant part, as follows:

2 (b) *Cases Involving Two or More Related Debtors.* If a joint  
3 petition or two or more petitions are pending in the same court by or  
4 against (1) a husband and wife, or (2) a partnership and one or more  
5 of its general partners, or (3) two or more general partners, or (4) a  
6 debtor and an affiliate, the court may order a joint administration of  
7 the estates. Prior to entering an order the court shall give  
8 consideration to protecting creditors of different estates against  
9 potential conflicts of interest. ...

10 (c) *Expediting and Protective Orders.* When an order for  
11 consolidation or joint administration of a joint case or two or more  
12 cases is entered pursuant to this rule, while protecting the rights of  
13 the parties under the Code, the court may enter orders as may tend to  
14 avoid unnecessary costs and delay.

15 Fed. R. Bankr. P. 1015(b)-(c) (emphasis added). As stated in the advisory committee notes to  
16 Rule 1015,

17 Joint administration as distinguished from consolidation may  
18 include combining the estates by using a single docket for the  
19 matters occurring in the administration, including the listing of filed  
20 claims, the combining of notices to creditors of the different estates,  
21 and the joint handling of other purely administrative matters that  
22 may aid in expediting the cases and rendering the process less  
23 costly.

24 Fed. R. Bankr. P. 1015 Advisory Committee Note (1983).

25 Joint administration for procedural and administrative matters differs significantly from  
26 substantive consolidation, in which the debtors' assets and liabilities are pooled, and the creditors  
27 of the separate entities jointly share pro rata in the aggregate net value of the estates. *See In re*  
28 *Standard Brands Paints Co.*, 154 B.R. 563 (Bankr. C.D. Cal. 1993); *In re I.R.C.C., Inc.*, 105 B.R.  
237, 241 (Bankr. S.D.N.Y. 1989). Joint administration, by contrast, is merely procedural, and has  
no impact on the substantive rights of creditors. *In re N.S. Garrett & Sons*, 63 B.R. 189, 191  
(Bankr. E.D. Ark. 1986). Each creditor may still file its claim against a particular debtor's estate  
by indicating on the proof of claim the particular debtor against which the claim is being asserted,  
and may, in any given contested matter, identify the particular debtor against which relief is  
sought. Each creditor will still maintain its rights against the particular estate which the creditor  
alleges owes it money.

Joint administration of the Benchmark Debtors' estates is appropriate in the instant cases

1 for the several reasons. First, the Benchmark Debtors are affiliates. Second, joint administration  
2 will promote judicial economy. Third, there is no other conflict that would hinder or interfere  
3 with joint administration.

4 **A. The Benchmark Debtors are "Affiliates"**

5 Under the Bankruptcy Code, an "affiliate" includes, among other things, a

6 corporation 20 percent or more of whose outstanding voting  
7 securities are directly or indirectly owned, controlled, or held with  
8 power to vote . . . by an entity that directly or indirectly owns,  
9 controls, or holds with power to vote, 20 percent or more of the  
10 outstanding voting securities of the debtor, other than an entity that  
holds such securities—(i) in a fiduciary or agency capacity without  
sole discretionary power to vote such securities; or (ii) solely to  
secure a debt, if such entity has not in fact exercised such power to  
vote.

11 11 U.S.C. § 101(2)(B). The term "entity" includes "person." 11 U.S.C. § 101(15). Here, Pedro  
12 Jimenez is the "entity" that owns 100% of the outstanding voting securities of both Benchmark  
13 Post and Benchmark Sound. He does not hold those securities in a fiduciary or agency capacity  
14 without voting power or solely to secure debt. Accordingly, Benchmark Post and Benchmark  
15 Sound are "affiliates" as defined by the Bankruptcy Code.

16 **B. Joint Administration Will Promote Judicial Economy**

17 Joint administration will promote the economic interest of the Benchmark Debtors' estates  
18 and facilitate judicial administration because of the nature and relationship among the Benchmark  
19 Debtors. As set forth above, the Benchmark Debtors together comprise a single business  
20 enterprise. Moreover, as a review of their respective master mailing lists shows, there is  
21 significant overlap in their creditor bodies. Moreover, the success of their respective cases will  
22 require a joint effort between the Benchmark Debtors, as Benchmark Post has the contract rights  
23 with the Benchmark clients but Benchmark Sound has the employees whose services will be  
24 required to fulfill those contracts and keep the Benchmark operation running.

25 Furthermore, joint administration of the Benchmark Debtors' cases will promote judicial  
26 economy and render the judicial process less costly for all creditors and parties in interest by  
27 alleviating the necessity for duplicate papers, notices and proceedings before the Court. The  
28 clerk's office will be relieved of the burden of having to maintain separate pleadings' files and

1 separate dockets with duplicative entries, while the Benchmark Debtors will be relieved of  
2 duplicative noticing and excessive copying costs associated with separate service of identical  
3 pleadings in each of the Benchmark Debtors' cases. Creditors will only need to review a single  
4 pleading and docket to determine the case status versus having to review pleadings and dockets in  
5 each of the two pending cases. Supervision of administrative aspects of the Benchmark Debtors'  
6 Chapter 11 cases by the Office of the United States Trustee will also be simplified.

7 For the same reasons set forth above, joint administration of the Benchmark Debtors'  
8 estates is also consistent with Rule 1001, which provides, in relevant part, that "[t]hese rules shall  
9 be construed to secure the just, speedy and inexpensive determination of every case and  
10 proceeding." Fed. R. Bankr. P. 1001.

11 **C. Other Considerations**

12 The Benchmark Debtors are unaware of any present existing actual conflicts between their  
13 estates that would hinder or interfere with joint administration or prejudice creditors of their  
14 estates by reason of joint administration. Again, the relief sought is purely procedural and is not  
15 intended to affect substantive rights. The Benchmark Debtors are only requesting joint  
16 administration of their estates for procedural purposes, and are not seeking substantive  
17 consolidation at this time. In the event that a conflict arises in the future by reason of joint  
18 administration, the Court may in the exercise of its powers entertain an appropriate order to  
19 alleviate such conflict and/or fashion an appropriate remedy to protect creditors and interest  
20 holders pursuant to Rule 1015(c).

21 In fact, joint administration may actually serve to protect the interests of parties who are  
22 creditors of one or both of the Benchmark Debtors. Due to the close relationship between the two  
23 Benchmark Debtors, any actions taken by or against one of the Benchmark Debtors will likely  
24 affect the other Benchmark Debtor, at least indirectly. Thus, a party who is an "interested party"  
25 with respect to one of the Benchmark Debtors will likely also be an "interested party" with respect  
26 to the other Benchmark Debtor. Joint administration of the case will permit interested parties to  
27 monitor a single docket, and will increase the likelihood that all interested parties will receive  
28 notices of all matters that may affect them either directly or indirectly.



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**III.**

**PROPOSED PROCEDURE**

The Benchmark Debtors respectfully request that joint administration of their estates include:

(a) the use of joint pleadings docket (i.e., the docket established for the case of Benchmark Post, Inc., case no. 2:17-bk-15568-BR) for the filing of pleadings and the lodging and entry of orders, judgments, and related documents (but excluding schedules of assets and liabilities, statements of financial affairs, Proofs of Claim, requests for payment of administrative expenses, and the notice of joint administration);

(b) the use of a joint pleadings caption;

(c) combined notices to creditors and other parties in interest.

With respect to the joint pleadings docket, the Benchmark Debtors propose that the docket be maintained in the bankruptcy case of Benchmark Post. With respect to the joint pleadings caption, the Benchmark Debtors propose to use the case caption attached hereto as **Exhibit 1**.

If the Court grants this motion, one of the Benchmark Debtors will file and serve a notice substantially identical to that attached hereto as **Exhibit 2** (or other form ordered by the Court) to all creditors advising them of the joint administration. The Benchmark Debtors further request that the Court direct the Clerk of the Court to place a notation, such as the following notation, in the docket maintained for each of the Benchmark Debtors cases to reflect that their cases are being jointly administered:

An order has been entered in this case directing the joint administration of the Chapter 11 cases of Benchmark Post, Inc. (case no. 2:17-bk-15568-BR) and Benchmark Sound Services, Inc. (case no. 2:17-bk-15570-BR) for procedural/administrative purposes only. The docket in the case of Benchmark Post, Inc., case no. 2:17-bk-15568-BR should be consulted for all matters affecting both cases, except that the clerk of the Court shall maintain a separate claims register for each case, and parties shall file any Proofs of Claim and/or requests for payment of administrative expenses in the case of the particular debtor from whom payment is sought.

**IV.**

**CONCLUSION**

1 For the reasons set forth above, the Debtor respectfully requests that the Court enter an  
2 order (i) directing the joint administration of the Benchmark Debtors' Chapter 11 cases as  
3 requested herein; and (ii) granting such other relief as the Court deems just and proper.

4 DATED: May 5, 2017

Respectfully submitted,

5 **SulmeyerKupetz**  
6 A Professional Corporation

7  
8 By: /s/ Jason D. Balitzer  
9 David S. Kupetz  
10 Jason D. Balitzer  
11 Attorneys for Benchmark Post, Inc., Debtor and  
12 Debtor in Possession  
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**EXHIBIT 1**

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jbalitzer@sulmeyerlaw.com  
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Facsimile: 213.629.4520

Attorneys for Benchmark Post, Inc.,  
Debtor and Debtor in Possession

**UNITED STATES BANKRUPTCY COURT**  
**CENTRAL DISTRICT OF CALIFORNIA**  
**LOS ANGELES DIVISION**

In re  
BENCHMARK POST, INC., a California  
corporation,  
  
Debtor and Debtor in  
Possession.

CASE NO. 2:17-bk-15568-BR

Chapter 11

(Jointly Administered with Case No. 2:17-bk-  
15570-BR)

**[TITLE OF PLEADING]**

In re  
BENCHMARK SOUND SERVICES, INC., a  
California corporation,  
  
Debtor and Debtor in  
Possession.

Date:  
Time:  
Place: U.S. Bankruptcy Court  
Courtroom 1668  
255 E. Temple St.  
Los Angeles, CA 90012

- ☐ Affects Benchmark Post, Inc. only  
☐ Affects Benchmark Sound Services,  
Inc. only  
☐ Affects both Debtors

EXHIBIT 2

|   |  |
|---|--|
| Attorney or Party Name, Address, Telephone & FAX Nos., State Bar No. & Email Address<br>David S. Kupetz (CA Bar No. 125062)<br>dkupetz@sulmeyerlaw.com<br>Jason D. Balitzer (CA Bar No. 244537)<br>jbalitzer@sulmeyerlaw.com<br><b>SulmeyerKupetz</b> , A Professional Corporation<br>333 South Hope Street, 35 <sup>th</sup> Floor<br>Los Angeles, California 90071<br>Tel: (213) 626-2311<br>Fax: (213) 629-4520<br><input type="checkbox"/> <i>Individual appearing without attorney</i><br><input checked="" type="checkbox"/> <i>Attorney for: Benchmark Post, Inc., Debtor and Debtor in Possession</i> | FOR COURT USE ONLY   |
| <b>UNITED STATES BANKRUPTCY COURT<br/>CENTRAL DISTRICT OF CALIFORNIA - LOS ANGELES DIVISION</b>   |  |
| In re:<br>BENCHMARK POST, INC., a California corporation,<br><br>Debtor(s)<br><hr/> In re:<br>BENCHMARK SOUND SERVICES, INC., a California corporation,<br><br>Debtor(s)<br><hr/> <input type="checkbox"/> Affects All Debtors<br><input type="checkbox"/> Affects Benchmark Post, Inc. only<br><input type="checkbox"/> Affects Benchmark Sound Services, Inc. only<br><br>Debtor(s)   | LEAD CASE NO.: 2:17-bk-15568-BR<br>CHAPTER: 11<br><br>JOINTLY ADMINISTERED WITH:<br>CASE NO.: 2:17-bk-15570-BR<br><br><b>NOTICE OF JOINT ADMINISTRATION<br/>OF CASES AND REQUIREMENTS<br/>FOR FILING DOCUMENTS</b><br><br><b>[LBR 1015-1]</b><br><br>[No Hearing Required] |

TO: THE U.S. TRUSTEE AND ALL PARTIES IN THESE JOINTLY ADMINISTERED CASES: An order was entered on (date) \_\_\_\_\_ granting a motion to approve joint administration of cases pursuant to FRBP 1015 and LBR 1015-1, under the lead case indicated in the caption of this notice.

1. **Required Caption on Documents** – All documents filed must contain a caption in substantially the same format and content as the caption of this notice.
2. **Debtors Affected by a Filed Document** – All documents filed must indicate, by checking appropriate boxes, the debtor or debtors affected by the filed document.

3. **Filing Documents on Main Case Docket** – Unless indicated below in paragraph 4, all documents must be filed on the docket of the lead case indicated on the caption of this notice.
4. **Filing Proof of Claims on Docket of Individual Case** – Notwithstanding joint administration of these cases, creditors must file their respective proofs of claim as to the specific affected and applicable debtor using the case number and claim register for the specific affected and applicable debtor.
5. **Parties to File a Request to be Added to Courtesy NEF** – To facilitate notice and service of documents via Notice of Electronic Filing, all parties who previously electronically filed documents only in cases other than the lead case must promptly file in the lead case a Request to be Added to Courtesy Notice of Electronic Filings, using the court-approved form.
6. **Other:**

Date: \_\_\_\_\_

By: \_\_\_\_\_  
Signature

## PROOF OF SERVICE OF DOCUMENT

I am over the age of 18 and not a party to this bankruptcy case or adversary proceeding. My business address is 333 South Hope Street, Thirty-Fifth Floor, Los Angeles, CA 90071-1406.

A true and correct copy of the foregoing document entitled (*specify*): EMERGENCY "FIRST DAY" MOTION FOR ORDER DIRECTING JOINT ADMINISTRATION OF RELATED CASES; MEMORANDUM OF POINTS AND AUTHORITIES will be served or was served **(a)** on the judge in chambers in the form and manner required by LBR 5005-2(d); and **(b)** in the manner stated below:

**1. TO BE SERVED BY THE COURT VIA NOTICE OF ELECTRONIC FILING (NEF):** Pursuant to controlling General Orders and LBR, the foregoing document will be served by the court via NEF and hyperlink to the document. On (*date*) May 5, 2017 I checked the CM/ECF docket for this bankruptcy case or adversary proceeding and determined that the following persons are on the Electronic Mail Notice List to receive NEF transmission at the email addresses stated below:

Jason D. Balitzer: jbalitzer@sulmeyerlaw.com  
David S. Kupetz: dkupetz@sulmeyerlaw.com  
United States Trustee (LA): ustpreion16.la.ecf@usdoj.gov

☐ Service information continued on attached page.

**2. SERVED BY UNITED STATES MAIL:**

On (*date*) May 5, 2017, I served the following persons and/or entities at the last known addresses in this bankruptcy case or adversary proceeding by placing a true and correct copy thereof in a sealed envelope in the United States mail, first class, postage prepaid, and addressed as follows. Listing the judge here constitutes a declaration that mailing to the judge will be completed no later than 24 hours after the document is filed.

☒ Service information continued on attached page.

**3. SERVED BY PERSONAL DELIVERY, OVERNIGHT MAIL, FACSIMILE TRANSMISSION OR EMAIL** (*state method for each person or entity served*): Pursuant to F.R.Civ.P. 5 and/or controlling LBR, on (*date*) May 5, 2017, I served the following persons and/or entities by personal delivery, overnight mail service, or (for those who consented in writing to such service method), by facsimile transmission and/or email as follows. Listing the judge here constitutes a declaration that personal delivery on, or overnight mail to, the judge will be completed no later than 24 hours after the document is filed.

The Honorable Barry Russell  
U.S. Bankruptcy Court  
Roybal Federal Building  
Bin outside of Suite 1660  
255 E. Temple Street  
Los Angeles, CA 90012

☒ Service information continued on attached page.

I declare under penalty of perjury under the laws of the United States that the foregoing is true and correct.

May 5, 2017

*Date*

Shirley Lee

*Printed Name*

/s/ Shirley Lee

*Signature*



**ADDITIONAL SERVICE INFORMATION** (if needed):

**2. SERVED BY U.S. MAIL**

**Debtor:**

Benchmark Post, Inc.  
2901 West Alameda Avenue  
Suite 100  
Burbank, CA 91505

**U.S. Trustee:**

United States Trustee-Los Angeles  
915 Wilshire Boulevard  
Suite 1850  
Los Angeles, CA 90017

**Secured Creditors:**

JPMorgan Chase Bank, NA  
Post Office Box 29550, AZ1-1025  
Phoenix, AZ 85038

JPMorgan Chase Bank, NA  
c/o Haight Brown & Bonesteel LLP  
Attn: William Ireland, Esq.  
555 South Flower Street, 44th Floor  
Los Angeles, CA 90071

**Unsecured Creditors:**

Aladdin Glass & Mirror  
18758-2 Bryant Street  
Northridge, CA 91324

Audio Intervisual Design  
James Pace, Owner  
1155 North La Brea Avenue  
Los Angeles, CA 90038

CF Burbank Office, L.P.  
100 Waugh Street, Suite 600  
Houston, TX 77007

CF Burbank Office, L.P.  
c/o Jackson Walker L.L.P.  
Attn: Amanda Dworak  
1401 McKinney Street, Suite 1900  
Houston, TX 77010

Additional Notice re CF Burbank Office, L.P.:  
Transwestern  
Attn: Nicole Audette  
601 South Figueroa Street Suite 2750  
Los Angeles, CA 90017

Dolby Laboratories, Inc.  
16841 Collections Center Drive  
Chicago, IL 60693

John Cox  
3922 Greenwood Street  
Newbury Park, CA 91320

Kipjoe, Inc. (Steiner Construction)  
Joseph J. Steiner, President  
5525 Oakdale Avenue, Suite 450  
Woodland Hills, CA 91364

Kipjoe, Inc.  
c/o Weissman & Weissman  
Robert A. Weissman, Esq.  
2660 Townsgate Road, Suite 350  
Westlake Village, CA 91361

Renegade Flooring, Inc.  
2999 Overland Avenue, Suite 111  
Los Angeles, CA 90064

Superior Alarm Systems  
Post Office Box 10084  
Canoga Park, CA 91309

Trendex Corporation  
Attn: Pam Vincent  
9353 Eton Avenue  
Chatsworth, CA 91311

**Taxing Entities:**

Employment Development Dept.  
Bankruptcy Group MIC 92E  
Post Office Box 826880  
Sacramento CA 94280-0001

Franchise Tax Board  
Bankruptcy Section, MS:A-340  
P.O. Box 2952  
Sacramento CA 95812-2952

Internal Revenue Service  
Post Office Box 7346  
Philadelphia PA 19101-7346

Los Angeles County Tax Collector  
P.O. Box 54110  
Los Angeles CA 90054-0110

State Board of Equalization  
Account Information Group, MIC: 29  
P.O. Box 942879  
Sacramento CA 94279-0029

**Utilities:**

Burbank Water and Power  
164 West Magnolia Boulevard  
Burbank, CA 91502

Sohonet Inc.  
Attn: Katie Smith  
Dept LA 24489  
Pasadena, CA 91185-4489

Superior Alarm Systems  
Post Office Box 10084  
Canoga Park, CA 91309

Vonage Business  
Post Office Box 392415  
Pittsburgh, PA 15251 – 9415

Wiredrive  
5340 Alla Road  
Suite 109  
Los Angeles, CA 90066

**Additional Notice:**

Hymes Schreiber & Knox LLP  
Douglas K. Schreiber  
21333 Oxnard Street, First Floor  
Woodland Hills, CA 91367

Stone Miller  
11620 Wilshire Boulevard  
Suite 520  
Los Angeles, CA 90025

Winningham Becker & Company  
21031 Ventura Boulevard  
Suite 1000  
Woodland Hills, CA 91364

**3. SERVED BY FACSIMILE TRANSMISSION OR E-MAIL (AS NOTED):****Secured Creditors:**

JPMorgan Chase Bank, NA  
Post Office Box 29550  
AZ1-1025  
Phoenix, AZ 85038  
*leticia.f.hernandez@jpmorgan.com*

JPMorgan Chase Bank, NA  
c/o Haight Brown & Bonesteel LLP  
Attn: William Ireland, Esq.  
555 South Flower Street, 44th Floor  
Los Angeles, CA 90071  
*wireland@hbblaw.com*

**Unsecured Creditors:**

Aladdin Glass & Mirror  
18758-2 Bryant Street  
Northridge, CA 91324  
*info@aladdinglass.net*

Audio Intervisual Design  
James Pace, Owner  
1155 North La Brea Avenue  
Los Angeles, CA 90038  
*jp pace@aidinc.com*

CF Burbank Office, L.P.  
100 Waugh Street  
Suite 600  
Houston, TX 77007  
F: 213.457.1669

CF Burbank Office, L.P.  
c/o Jackson Walker L.L.P.  
Attn: Amanda Dworak  
1401 McKinney Street, Suite 1900  
Houston, TX 77010  
*adworak@jw.com*

Jackson Walker L.L.P.  
Attn: Kurt D. Nondorf  
1401 McKinney Street, Suite 1900  
Houston, TX 77010  
*knondorf@jw.com*

**Additional Notice re CF Burbank Office, L.P.:**

Transwestern  
Attn: Nicole Audette  
601 South Figueroa Street Suite 2750  
Los Angeles, CA 90017  
F: 213.624.9203

Dolby Laboratories, Inc.  
16841 Collections Center Drive  
Chicago, IL 60693  
*creditdept@dolby.com*

John Cox  
3922 Greenwood Street  
Newbury Park, CA 91320  
*johndcx@gmail.com*

Kipjoe, Inc. (Steiner Construction)  
Joseph J. Steiner, President  
5525 Oakdale Avenue, Suite 450  
Woodland Hills, CA 91364  
*build@steinerconstruction.com*

Kipjoe, Inc.  
c/o Weissman & Weissman  
Robert A. Weissman, Esq.  
2660 Townsgate Road, Suite 350  
Westlake Village, CA 91361  
*raw4law@verizon.net*

Renegade Flooring, Inc.  
2999 Overland Avenue  
Suite 111  
Los Angeles, CA 90064  
*mark@renegadeflooring.com*  
*walt@renegadeflooring.com*

Superior Alarm Systems  
Post Office Box 10084  
Canoga Park, CA 91309  
*kathy@sassecurity.com*

Trendex Corporation  
Attn: Pam Vincent  
9353 Eton Avenue  
*trendex2@trendexcorp.com*

**Utilities:**

Sohonet Inc.  
Attn: Katie Smith  
Dept LA 24489  
Pasadena, CA 91185-4489  
F: 310.449.8688

Superior Alarm Systems  
Post Office Box 10084  
Canoga Park, CA 91309  
F: 818.717.9700

**Additional Notice:**

Hymes Schreiber & Knox LLP  
Douglas K. Schreiber  
21333 Oxnard Street, First Floor  
Woodland Hills, CA 91367  
*dschreiber@ahslawyers.com*

Stone Miller  
11620 Wilshire Boulevard  
Suite 520  
Los Angeles, CA 90025  
F: 310 202-0630

Winningham Becker & Company  
21031 Ventura Boulevard  
Suite 1000  
Woodland Hills, CA 91364  
*jbecker@wbac.com*

**3. SERVED OVERNIGHT MAIL****Taxing Entities:**

Employment Development Dept.  
Bankruptcy Group MIC 92E  
Post Office Box 826880  
Sacramento CA 94280-0001

Franchise Tax Board  
Bankruptcy Section, MS:A-340  
P.O. Box 2952  
Sacramento CA 95812-2952

Internal Revenue Service  
Post Office Box 7346  
Philadelphia PA 19101-7346

Los Angeles County Tax Collector  
P.O. Box 54110  
Los Angeles CA 90054-0110

State Board of Equalization  
Account Information Group, MIC: 29  
P.O. Box 942879  
Sacramento CA 94279-0029

**Utilities:**

Burbank Water and Power  
164 West Magnolia Boulevard  
Burbank, CA 91502

Wiredrive  
5340 Alla Road  
Suite 109  
Los Angeles, CA 90066

Vonage Business  
Post Office Box 392415  
Pittsburgh, PA 15251 – 9415